

## A BILL

FOR AN ACT TO REPEAL SECTION EIGHT (8), CHAPTER 123, OF THE PUBLIC ACTS OF THE SIXTEENTH GENERAL ASSEMBLY, AND ENACTING A SUBSTITUTE THEREFOR.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 8, of chapter 123, of the acts of the sixteenth general assembly, be and the same is hereby repealed, and the following enacted in lieu thereof, to-wit :

Sec. 8. Nothing contained in this act shall preclude any tax payer who may contract with a railroad company for which taxes shall have been, or may thereafter be, voted, under the provisions of this act, to pay his tax thus voted, or any part thereof, in labor upon the line of its road, or in material for its construction, or supplies furnished, or money paid for the construction of the road, in pursuance of the terms and conditions stipulated in the notices of election, in lieu of a payment to the county treasurer, from presenting to the county treasurer a receipt from said railroad company, duly signed by the president or managing director, specifying the amount of such payment, and having the same credited by the county treasurer on his tax in aid of said railroad, with the effect in all respects as though the same was paid in money to the said county treasurer; and when such receipts have been presented and thus credited by the county treasurer, they shall have the same force and validity in his settlement with the board of supervisors as the orders from the railroad company provided for in section four (4) hereof.

SEC. 2. This act, being deemed of immediate importance, shall take effect and be in force after its publication in the *Iowa State Register* and *Iowa State Leader*, newspapers published at Des Moines, Iowa.